IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

WP(C).No. 6323 of 2007(C)

PETITIONER:
----

1. **M.GIRIJA, 52 YEARS,**
   W/O.LATE M.VISWANATHAN, "VISWAM", MANNADATH HOUSE, THACHAMBALATH VAYAL, P.O.NALLALAM, KOZHIKODE DISTRICT.

2. **JIJU, AGE 31 YEARS,**
   S/O.LATE M.VISWANATHAN, "VISWAM", MANNADATH HOUSE, THACHAMBALATH VAYAL, P.O.NALLALAM, KOZHIKODE DISTRICT.

3. **JESSY, AGE 29 YEARS,**
   D/O.LATE M.VISWANATHAN, "VISWAM", MANNADATH HOUSE, THACHAMBALATH VAYAL, P.O.NALLALAM, KOZHIKODE DISTRICT.

BY ADV. SRI.T.R.RAVI
SRI.P.S.MURALI

RESPONDENTS:
----

1. **THE DISTRICT COLLECTOR,**
   KOZHIKODE.

2. **THE SPECIAL DEPUTY TAHSILDAR,**
   REVENUE COLLECTION, TALUK OFFICE,
   KASABA AMSOM & DESOM, KOZHIKODE TALUK.

3. **THE VILLAGE OFFICER, CHERUVANNUR**
   VILLAGE OFFICE, KOZHIKODE DISTRICT.

4. **THE COMMERCIAL TAX OFFICER,**
   CIRCLE V, KOZHIKODE.

BY GOVERNMENT PLEADER SMT.N.SUDHADEVI

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.6323/02007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE DEATH CERTIFICATE OF VISWANATHAN, DT.18.1.05.

EXT.P2:- COPY OF THE NOTICE DT.27.6.06 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONERS UNDER S.7 OF THE REVENUE RECOVERY ACT.

EXT.P3:- COPY OF THE NOTICE DT.27.6.06 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONERS UNDER S.33 OF THE REVENUE RECOVERY ACT.

EXT.P4:- COPY OF THE LETTER DT.20.1.07 SENT BY THE PETITIONER TO THE 2ND RESPONDENT AND OTHERS.

EXT.P5:- COPY OF THE DOCUMENT NO.198/06 OF SRO MEENCHANDA.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 6323 OF 2007-C

JUDGMENT

The 1st petitioner is the wife and petitioners 2 and 3 are the children of late Viswanathan, who was an assessee under the K.G.S.T.Act. They apprehend that revenue recovery proceedings will be initiated against their assets for the sales tax arrears due from the deceased. This Court on 26.2.2007 passed an interim order directing that recovery shall be resorted to only against the estate of late Viswanathan. In other words, if any assets of late Viswanathan are inherited by the petitioners, recovery can be made only against them. The above interim order is made absolute and the Writ Petition is disposed of.

21st March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/